



(15)

(Knowledge for Development)
KIBABII UNIVERSITY
UNIVERSITY EXAMINATIONS
2021/2022 ACADEMIC YEAR
FOURTH YEAR SECOND SEMESTER
SPECIAL / SUPPLEMENTARY EXAMINATION
FOR THE DEGREE OF BACHELOR OF COMMERCE

COURSE CODE: BCA 422

COURSE TITLE: ACCOUNTING INFORMATION SYSTEMS

DATE: 23RD NOVEMBER, 2022

TIME: 11.00AM – 1.00PM

INSTRUCTIONS TO CANDIDATES

Answer Question One in Section A and Any other TWO (2) Questions in Section B

TIME: 2 HOURS

KIBU observes ZERO tolerance to examination cheating

This Paper Consists of 3 Printed Pages. Please Turn Over. ▶

SECTION A

QUESTION ONE (COMPULSORY)

- a) Explain four database areas in which the company would be justified in restricting employee access. (8 marks)
- b) The Explain the advantages to an organization in having users involved in developing an information systems application. (8 marks)
- c) List and briefly explain five advantages of Computer-Assisted Audit Techniques. (10 marks)
- d) Identify four major factors that influence the structure of an Accounting information system (4 marks)

SECTION B (ANSWER ANY TWO QUESTIONS)

QUESTION TWO

- a. The company you work for intends to computerize its payroll application. Explain the functional capabilities that the system should have for it to serve the intended purpose. (8 marks)
- b. Outline four features of a word processing software package. (4 marks)
- c. Explain the importance of documenting and agreeing on the information systems requirements. (6 marks)
- d. Name the basic requirements for internet connectivity. (2 marks)

QUESTION THREE

- a. The owner of a chain of auto-accessory shops in five different towns inputs sales figures into a computer model that displays the selling trends of each store. She uses her own observation form visits to the shops and information gained from the model to make ordering decisions for each store.
- Required:**
- Are the ordering decisions she makes structured, semi-structured or unstructured? Briefly explain the reasons for your choice and outline what product related variables are involved in the ordering decisions. (10 marks)
- b. The company you work for intends to computerize its payroll application. Explain the functional capabilities that the system should have for it to serve the intended purpose. (10 marks)

QUESTION FOUR

- Computer security is of vital importance not only to the accountant in industry but also to the accountant in practice who may be advising his client as to suitable security controls or who may be auditing a computer system. Security is the means by which losses are controlled and therefore involves the identification of risks and the institution of measures to either prevent such risks entirely or to reduce their impact.
- a. State four areas of risk which may arise in relation to a computer system and in each case explain one factor which could lead to the system being exposed to such risk. (8 marks)

b. Describe the different forms of control which should be instituted to safeguard against computer security risks. (12marks)

QUESTION FIVE

A medium size firm which has been your client for several years has changed from manual accounting system to a computerized one. State and explain the factors which you will take into account when planning the first audit under the new system. (20marks)